

C O P Y

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Attorney General

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Mr. Lawton D. Chandler, Secretary
State Tax Commission
State House

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CONCORD, N.H.

Dear Sir:

You have recently inquired whether the State Tax Commission may require local assessing officials to present a summary of valuations to be assessed together with appropriations to be raised for town, school district and village district purposes and revenues to be applied thereto in order that the annual rate of taxation may be approved by the Tax Commission prior to the computation of each year's taxes and their commitment to the tax collector.

In R. L. c. 82 the Legislature has conferred broad powers in respect to the administration of the taxing laws upon the Tax Commission. Your attention is invited, in particular, to paragraph VI, section 11 of the statute cited, in which the Commission is vested with power and authority:

"To have and exercise general supervision over the administration of the assessment and taxation laws of the state and over all assessing officers in the performance of their duties, to the end that all assessments of property be made in compliance with the laws of the state." See also paragraphs VII and IX.

The effect of R. L. c. 82 is to constitute the Tax Commission "the superior tax assessing authority." Fluors Woolen Co. v. Gilson, 84 N. H. 1

In the exercise of its broad powers, and in carrying out its obligations, the Commission has, for an extended period, required that the proposed annual rate of taxation of each municipality together with materials upon which the same is based be submitted to and approved by it prior to the commitment of the tax warrant to the collector. The applicability of such a requirement to the duties of the Commission in supervising the administration of the taxation laws of the state is readily apparent.

In at least one instance in our statutes the Legislature has noted the practice of the Commission in this regard, and has enacted legislation consistent with it. See R. L. c. 73, s. 29-d as inserted by Laws 1947, c. 240, s. 1.

We therefore answer your inquiry in the affirmative.

Very truly yours,

Warren E. Waters, Assistant Attorney General